



STATE OF CALIFORNIA  
**FRANCHISE TAX BOARD**  
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Member

To: \*\*\*\*\*

February 2, 2005

Information Letter  
20050001

Subject: \*\*\*\*\*

Dear \*\*\*\*\*:

In your letter dated \*\*\*\*\* you asked whether a person who is in California less than three months must file a tax return. Information on filing requirements for persons who worked in California for part of the year can be found on FTB's internet website [www.ftb.ca.gov](http://www.ftb.ca.gov) or by calling FTB's public service numbers at (800) 338-0505 or (916) 845-6600

As explained on FTB's website at <http://www.ftb.ca.gov/individuals/faq/ivr/209.html>

**I lived in California for part of the year. Do I have to file a return?**

Yes. California taxes all income you received while a California resident, and the income you received from California sources while you were a nonresident. The requirement to file depends on the amount of income you received from any source while you were a California resident and California source when you were not a resident of California.

If you were single or unmarried you must file a return if:

- You were a California resident for any part of the year or you were a nonresident and had income from California sources
- Your gross income from all sources including income from outside California was more than \$12,729 or
- Your adjusted gross income from all sources was more than \$10,183.

If you were married you must file a return if:

- Either spouse was a California resident for any part of the year or either spouse was a nonresident who had income from California sources.
- Your combined gross income from all sources including income from outside California was more than \$25,457 or
- Your combined adjusted gross income from all sources was more than \$20,365.

If someone can claim you as a dependent, you must file a return if:

- You were a California resident for any part of the year or you were a nonresident and had income from California sources.
- Your gross income from all sources was more than your standard deduction.

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If you need further assistance, please refer to the website or call one of the customer service numbers above.

Very truly yours,

Bruce R. Langston  
Tax Counsel